



THE ATTORNEY GENERAL OF TEXAS

AUSTIN 11, TEXAS

**WILL WILSON
ATTORNEY GENERAL**

August 7, 1962

Mr. G. F. Steger
County Attorney
Columbus, Texas

Opinion No. WW-1407

Re: Whether a county tax
assessor-collector has
the right to enter upon
land for the purpose of
personally inspecting
the land and improvements
thereon for assessment
purposes and related
question

Dear Mr. Steger:

You have requested an opinion on the following two ques-
tions:

"Does a county Tax Assessor-Collector
have the right to enter upon land for the
purpose of personally inspecting the land
and improvements thereon for assessment
purposes; and, if he does have such right,
can he exercise same at any time except
within the period between January 1st and
April 30th of each year?"

The first question has been answered by this department in
former opinions numbered 0-1489 and 0-3376, which are enclosed
herewith.

The second question in your request is whether or not the
Tax Assessor-Collector has authority to go upon the land of the
owner to inspect the land and improvements for assessment pur-
poses other than within the period between January 1st and April
30th of each year.

Article 7189, Vernon's Civil Statutes, provides as follows:

"Assessors of taxes shall, between the
first day of January and the thirtieth day
of April of each year, proceed to take a
list of taxable property, real and personal,
in his county and assess the value thereof
in the manner following, to-wit: By calling
upon the person, or by calling at the office,
place of business or the residence of the
person, and listing the property required by

law in his name, and requiring such person to make a statement under said oath of such property in the form hereinafter prescribed."

Article 7190, V.C.S., provides that assessments made after April 30th are legal, and Arts. 7191, 7192 and 7193, V.C.S., set out duties of the assessor in cases where the owner fails or refuses to render his property.


We are of the opinion that it is the duty of the Tax Assessor-Collector to assess the property in his county between the first of January and the thirtieth of April, as stated in Article 7189, V.C.S. If he fails, for some reason, to assess such property during the above mentioned period of time, and deems it necessary to enter on the land of a taxpayer for the purpose of assessing his property, he has the right to do so at any reasonable time, and is not bound to that part of the year between January 1st and April 30th.

S U M M A R Y

A Tax Assessor-Collector has the right to enter upon land for the purpose of inspecting and assessing for taxes at any reasonable time, and is not confined to January 1st through April 30th to do so.

Yours very truly,

WILL WILSON
Attorney General of Texas

By: 
J. H. Broadhurst
Assistant

JHB/jp

APPROVED:

OPINION COMMITTEE:
W. V. Geppert, Chairman

Tom McFarling
F. R. Booth
Bob Shannon
Joe Osborn

REVIEWED FOR THE ATTORNEY GENERAL
By: Leonard Passmore